

Town of Lamoine - Expenditure Budget
FY Ending June 30, 2009
January 2, 2009

| Appropriation | Budget | Expended | Remaining | % Expended |
|------------------------------|--------------|--------------|-------------|------------|
| Solid Waste/Recycling | \$98,620.00 | \$41,770.25 | \$56,849.75 | 42.35% |
| Library | \$6,180.00 | \$6,180.00 | \$0.00 | 100.00% |
| Administration | \$153,206.45 | \$76,235.01 | \$76,971.44 | 49.76% |
| Town Hall Renovation | \$25,000.00 | \$23,740.58 | \$1,259.42 | 94.96% |
| Bloomfield Park Road Project | \$10,292.00 | \$10,332.00 | -\$40.00 | 100.39% |
| Anderson Garage | \$2,000.00 | \$570.70 | \$1,429.30 | 28.54% |
| Public Safety | \$55,240.00 | \$36,776.55 | \$18,463.45 | 66.58% |
| Fire Truck Payment | \$26,624.44 | \$26,255.32 | \$369.12 | 98.61% |
| Revaluation | \$10,000.00 | \$10,000.00 | \$0.00 | 100.00% |
| Parks & Recreation | \$11,142.00 | \$8,169.87 | \$2,972.13 | 73.32% |
| Code Enforcement | \$18,250.00 | \$8,922.79 | \$9,327.21 | 48.89% |
| Planning | \$1,200.00 | \$115.89 | \$1,084.11 | 9.66% |
| Road Maintenance | \$121,675.00 | \$49,113.25 | \$72,561.75 | 40.36% |
| Major Road Projects | \$114,000.00 | \$113,995.84 | \$4.16 | 100.00% |
| Social Services | \$6,249.00 | \$6,249.00 | \$0.00 | 100.00% |
| Cable TV Channel | \$5,000.00 | \$6,880.47 | -\$1,880.47 | 137.61% |
| Land Conservation | \$1,000.00 | \$1,000.00 | \$0.00 | 100.00% |
| Veterans Memorial Fund | \$12,000.00 | \$14,585.26 | -\$2,585.26 | n/a |

| | | | | |
|--------------------------|----------------|----------------|----------------|---------|
| Total Town Budget | \$677,678.89 | \$440,892.78 | \$236,786.11 | 65.06% |
| Encumbered Funds | \$8,516.00 | \$0.00 | \$8,516.00 | 0.00% |
| EDUCATION | \$2,245,097.16 | \$1,003,609.82 | \$1,241,487.34 | 44.70% |
| County Tax | \$101,314.00 | \$101,314.00 | \$0.00 | 100.00% |

| | | | | |
|--------------------|----------------|---------------------|----------------|--------|
| GRAND TOTAL BUDGET | \$3,032,606.05 | \$1,545,816.60 | \$1,486,789.45 | 50.97% |
| | | Expected % Expended | 50.14% | |

Today 31-Dec-08
FY Began 1-Jul-08
of Days 183

Veterans Memorial Project

| | | | |
|--------------------------------|-------------------|--------------------|--------------------|
| Town Funding | \$10,000.00 | Income FY 09 | \$8,055.20 |
| Loan Available | \$12,000.00 | Expenditures FY 09 | \$14,585.26 |
| Donations & Other Income | \$18,698.92 | Balance FY 09 | -\$6,530.06 |
| Total Available | \$40,698.92 | | |
| Expenditures (total) | \$31,867.24 | | |
| Due back to Town (loan) | \$3,168.32 | | |

Town of Lamoine - Revenue Report-FY Ending 6/30/09

January 2, 2009

| Revenue Budget | Approved | Estimated | Actual | Over/Under | Remaining | % Collected |
|-------------------------------|----------------|----------------|----------------|--------------|--------------|-------------|
| Interest - Taxes | \$6,700.00 | \$3,359.18 | \$2,662.05 | -\$697.13 | \$4,037.95 | 39.73% |
| Auto Excise | \$305,000.00 | \$152,917.81 | \$139,490.62 | -\$13,427.19 | \$165,509.38 | 45.73% |
| Boat Excise Taxes | \$4,300.00 | \$2,155.89 | \$751.90 | -\$1,403.99 | \$3,548.10 | 17.49% |
| Administration Fees | \$1,200.00 | \$601.64 | \$372.00 | -\$229.64 | \$828.00 | 31.00% |
| Tax Lien Charges | \$2,350.00 | \$1,178.22 | \$1,067.60 | -\$110.62 | \$1,282.40 | 45.43% |
| Agent Fees | \$5,800.00 | \$2,907.95 | \$2,571.47 | -\$336.48 | \$3,228.53 | 44.34% |
| Revenue Sharing | \$66,870.36 | \$33,526.78 | \$27,975.94 | -\$5,550.84 | \$38,894.42 | 41.84% |
| General Assistance Reimburse* | \$1,250.00 | \$443.26 | \$255.82 | -\$187.44 | \$187.44 | 20.47% |
| Interest-Investments | \$46,000.00 | \$23,063.01 | \$7,074.67 | -\$15,988.34 | \$38,925.33 | 15.38% |
| Surplus Use | \$130,000.00 | \$130,000.00 | \$130,000.00 | \$0.00 | \$0.00 | 100.00% |
| Education Revenue | \$192,166.36 | \$96,346.42 | \$127,562.25 | \$31,215.83 | \$64,604.11 | 66.38% |
| Education Fund | \$5,200.00 | \$5,200.00 | \$5,200.00 | \$0.00 | \$0.00 | 100.00% |
| CEO Fund Revenue | \$12,000.00 | \$6,016.44 | \$4,863.37 | -\$1,153.07 | \$7,136.63 | 40.53% |
| Road Fund | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | \$0.00 | 100.00% |
| Road Assistance | \$27,428.00 | \$13,751.57 | \$13,122.00 | -\$629.57 | \$14,306.00 | 47.84% |
| Animal Control Fees/Fund | \$1,000.00 | \$501.37 | \$281.00 | -\$220.37 | \$719.00 | 28.10% |
| Cable TV Revenues | \$5,000.00 | \$2,506.85 | \$182.18 | -\$2,324.67 | \$4,817.82 | 3.64% |
| Parks Fund | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$0.00 | \$0.00 | 100.00% |
| Capital Improvements Fund | \$48,000.00 | \$48,000.00 | \$48,000.00 | \$0.00 | \$0.00 | 100.00% |
| Encumbered FY 2006 Funds | \$8,516.00 | \$8,516.00 | \$8,516.00 | \$0.00 | \$0.00 | 100.00% |
| Homestead Receivable | \$27,664.20 | \$27,664.20 | \$27,664.20 | \$0.00 | \$0.00 | 100.00% |
| Property Taxes | \$2,133,661.13 | \$1,458,321.50 | \$1,458,321.50 | \$0.00 | \$675,339.63 | 68.35% |

| | | | | | | |
|----------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|---------------|
| Total Revenue | \$3,032,606.05 | \$2,019,478.09 | \$2,008,434.57 | -\$11,043.52 | \$1,023,364.74 | 66.23% |
|----------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|---------------|

*General Assistance = 50% reimbursement from state, estimate is based on expenses

Town of Lamoine - Treasurer's Cash Report-FY ending 6/30/09

January 2, 2009

| | | | |
|----------------------------|---------------------|--|---------------------|
| Checking-FNBBH | \$47,216.33 | Revenue Remaining | \$1,023,364.74 |
| FNBBH Investment Mgt | \$768,532.82 | Expenses Remaining | \$1,486,789.45 |
| Petty Cash | \$200.00 | | |
| Total Liquid Assets | \$815,949.15 | Expected Cash 6/30/09 | \$352,524.44 |
| Tax Liens 2007/08 | \$16,512.83 | | |
| Tax Liens 2006/07 | \$0.00 | Non General Fund Cash Balances* | |
| Personal Property 2007-08 | \$73.50 | Code Enforcement | \$9,467.75 |
| Homestead Receivable | \$0.20 | Fire Truck Reserve | \$11,683.17 |
| Personal Property 2003/04 | \$754.60 | Salt/Sand Shed | \$0.00 |
| Accounts Receivable | \$0.00 | Road Assistance | \$85,465.71 |
| Demo Debris Receivable | \$537.74 | Education Capital Reserve | \$9,821.35 |
| Property Taxes 08/09 | \$703,003.83 | Portable Classroom Maint. | \$0.00 |
| Supplemental Taxes 08/09 | \$0.00 | Revaluation Reserve | \$51,352.10 |
| Total Receivables | \$720,882.70 | Parks Fund | \$4,530.91 |
| | | Cable TV Fund | \$19,233.70 |
| | | Insurance Deductible | \$3,847.33 |
| Warrant Payable | \$0.00 | Harbor Fund | \$8,120.61 |
| Cash after accts payable | \$815,949.15 | Capital Improvements | \$106,766.47 |
| | | Cemetery Funds (all) | \$13,650.38 |
| | | Veterans Memorial Fund | \$3,391.04 |
| | | Land Conservation Fund | \$3,048.97 |

*The non-general fund cash balances do not reflect current year operations. Balances are adjusted at the bank after the close of the fiscal year to reflect the true fund balance

Operational Impact on Fund Balances

2-Jan-09

| Fund Name | Beginning Balance 7/1/08 | Expense Budget | Revenue/ Additions Budget | Appropriated | Current Expenses | Current Revenues | Balance* |
|------------------------------|---|---------------------------|--|---------------------|-----------------------------|-----------------------------|-----------------|
| Unreserved/Undesignated Fund | \$352,511.60 | \$345,319.89 | \$2,729,795.69 | \$130,000.00 | \$192,979.02 | \$1,770,543.57 | \$1,800,076.15 |
| Code Enforcement Fund | \$9,333.42 | \$18,250.00 | \$12,000.00 | \$0.00 | \$8,922.79 | \$4,863.37 | \$11,524.00 |
| Education Fund | \$740,336.19 | \$2,245,097.16 | \$197,366.36 | \$5,200.00 | \$1,003,609.82 | \$132,762.25 | \$1,917,219.42 |
| Fire Truck Reserve Fund | \$11,525.89 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$157.28 | \$11,683.17 |
| Road Fund | \$85,439.42 | \$235,675.00 | \$28,928.00 | \$1,500.00 | \$163,109.09 | \$14,648.29 | \$143,725.62 |
| Education Capital Reserve | \$9,765.39 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$108.29 | \$9,873.68 |
| Animal Control Fund | \$294.89 | \$2,000.00 | \$1,000.00 | \$0.00 | \$603.00 | \$281.00 | \$972.89 |
| Revaluation Fund | \$40,770.29 | \$10,000.00 | \$0.00 | \$0.00 | \$0.00 | \$581.81 | \$51,352.10 |
| Parks & Recreation Fund | \$4,474.38 | \$11,142.00 | \$1,000.00 | \$1,000.00 | \$8,169.87 | \$556.53 | \$7,003.04 |
| Cable TV Equipment Fund | \$19,051.52 | \$5,000.00 | \$5,000.00 | \$0.00 | \$6,880.47 | \$182.18 | \$12,353.23 |
| Insurance Deductible Fund | \$3,776.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$70.53 | \$3,847.33 |
| Harbor Fund | \$8,026.54 | \$0.00 | \$0.00 | \$0.00 | \$750.00 | \$109.07 | \$7,385.61 |
| Veterans Memorial Fund | \$15,268.41 | \$12,000.00 | \$0.00 | \$0.00 | \$14,585.26 | \$8,148.53 | \$20,831.68 |
| Reserved for Endowments | \$11,856.13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$183.74 | \$12,039.87 |
| Capital Improvement Fund | \$129,071.99 | \$37,292.00 | \$48,000.00 | \$48,000.00 | \$34,643.28 | \$1,694.48 | \$85,415.19 |
| Land Conservation Fund | \$2,029.84 | \$1,000.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$19.13 | \$3,048.97 |

| | | | | | | | |
|-------------------------|----------------|----------------|----------------|--------------|----------------|----------------|----------------|
| Total | \$1,443,532.70 | \$2,922,776.05 | \$3,024,090.05 | \$185,700.00 | \$1,435,252.60 | \$1,934,910.05 | \$4,098,351.95 |
| County Tax + Encumbered | | \$109,830.00 | \$8,516.00 | | | | |
| Budget Reference | | \$3,032,606.05 | \$3,032,606.05 | | | | |

***Fund balance figure is calculated by adding the expense budget, subtracting revenues, subtracting current expenses, and adding current revenues. The appropriated amounts have been added to the Revenues/Additions budget. The undesignated fund balance disregards budget amounts and will be overstated until closing 6/30/09**